

BILL ANALYSIS

S.B. 546
By: Williams
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

The Texas Department of Licensing and Regulation (TDLR) registers county tax assessor-collectors and requires the assessor-collectors to complete a certain amount of continuing education. However, some assessor-collectors contend that these continuing education requirements do not cover all of the duties and responsibilities of the office. There is also concern regarding the necessity of requiring assessor-collectors to register with TDLR. S.B. 546 seeks to address these issues by amending current law relating to continuing education and registration requirements for county tax assessor-collectors.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

S.B. 546 amends the Tax Code to require a county tax assessor-collector to successfully complete 20 hours of continuing education before each anniversary of the date on which the county assessor-collector takes office. The bill requires the continuing education to include at least 10 hours of instruction on laws relating to the assessment and collection of property taxes for a county assessor-collector who assesses or collects property taxes. The bill also requires a county assessor-collector to successfully complete continuing education courses on ethics and on the constitutional and statutory duties of the county assessor-collector not later than the 90th day after the date on which the county assessor-collector first takes office.

S.B. 546 requires the continuing education to be approved by a state agency or an accredited institution of higher education, including an institution that is a part of or associated with an accredited institution of higher education and the bill specifies an example of such an institution. The bill requires a county assessor-collector to file annually a continuing education certificate of completion with the commissioners court of the county in which the county assessor-collector holds office and authorizes a county assessor-collector, to satisfy the 20-hour continuing education requirement, to carry forward from one 12-month period to the next not more than 10 continuing education hours that the county assessor-collector completes in excess of the required 20 hours. The bill expands the definition of "incompetency" for purposes of removing a county assessor-collector from office to include failing to complete the bill's continuing education requirements. The bill makes the continuing education requirements take effect January 1, 2014.

S.B. 546 amends the Occupations Code to exempt a county assessor-collector or an employee of the county assessor-collector from the requirements of the Property Taxation Professional Certification Act.

S.B. 546 requires a county assessor-collector who holds office on January 1, 2014, to complete the 20-hour continuing education requirement not later than January 1, 2015, and exempts such a county assessor-collector from having to complete the required continuing education on ethics

and constitutional and statutory duties. The bill provides that an administrative proceeding against a county assessor-collector related to a violation of the Property Taxation Professional Certification Act that is pending on the bill's effective date is dismissed.

EFFECTIVE DATE

Except as otherwise provided, on passage, or, if the bill does not receive the necessary vote, September 1, 2013.